

AN EXCISE NOT A TAX

Nice Distinctions Drawn by the
Court of Claims in South
Carolina Case.

COMMERCIAL BUSINESS

The State Stands on the Same
Footings With Any Other
Dealer.

(By Associated Press.)
WASHINGTON, D. C., March 1.—The opinion of the majority of the Court of Claims, delivered by Chief Justice Nott, dismissing the suit brought by the State of South Carolina against the United States to recover money paid by the State as excise taxes for the sale of liquor at dispensaries, was made public today. This, the opinion says, is believed to be the first case brought before a court in which a State has united in one undertaking an exercise of the police power with a commercial business. The court decides that the excise tax is not an interference with the State's police power. As to the contention that the Federal government cannot tax the State or the instrumentalities of government, as upheld in the income tax cases, the opinion says that between the principle involved in them and the principle involved in this case there is no connection. The court to be three broad and plain distinctions. The first distinction is fundamental. The money exacted here is not a direct tax, but an excise. The second distinction is that in the income tax cases a tax had been extended to a "function strictly belonging" to a State, "in its ordinary governmental capacity." In this connection the decision says:

"In this case now before us the money exacted by the United States was not paid by the taxpayers of South Carolina, but by purchasers at its dispensaries; and it was not expended for ordinary governmental purposes, but an incident to carrying on its commercial business. The court does not question the power of the State to carry on this business, and does not doubt that the proceeds of the business lessen the taxes of the taxpayers. All that is in issue is the business of the dispensary was, intrinsically, business and not government; and being business was subject to the same national tax which is borne by all other persons engaged in the same business."

The third distinction, the opinion says, is that in the income tax cases the money being raised for governmental purposes and expended upon governmental purposes, the purposes, though not defined, were limited. In this case there seems no such limitation. The opinion further says:

"The more this subject is studied, the more clearly it appears to the court that the State has a right to the franchise of selling liquor, and a right to the use of all proper instrumentalities of government, and a right to enter into this commercial business of buying and selling it, a profit, but that none of these rights can be denied as an evasion of the national government's right to impose an excise tax and to subject all persons, whether States or private corporations or individual dealers, to the same law."

BATTLE TO BEFOUGHT SOUTH OF THE VALU

(Continued From First Page.)

sorted except for a Japanese guard. The Koreans are hostile to the Japanese, and they are assisting the Russians in northern Korea.

NO PORT ARTHUR ATTACK.

Report of Alleged Recent Bombardment Seems to Lack Confirmation.

(By Associated Press.)
ST. PETERSBURG, March 1.—Direct telegraphic advices received here from Port Arthur to-night make no mention of the bombardment of that place reported by the London Daily Telegraph to-day. On the contrary, these advices say the

PERMANENCE OF CURE.

The Chief Merit.
Many so-called pills remedies will afford the user slight temporary relief, and the majority of sufferers do not expect more than this. A more permanent cure, having tried every preparation recommended for the cure of Piles, have come to the conclusion, that there is no cure except by an operation. This is rightly viewed with dread, because of the shock to the delicate nervous system of women, and many of these afflicted, have resigned themselves to the situation with never a thought that there is any help in sight for them.

We invite the attention of all such to the experience of the lady whose address is given below:

"I feel it my duty to recommend the Pyramid Pile Cure for after suffering ten years with a most distressing form of Piles, I am entirely cured, thanks to this remedy. Anyone doubting this can write to Margaret Bradby, 136 Whitman St., Cleveland, Ohio."

Ten months later she writes: "I am glad to say that I am still perfectly free from Piles, and have not had the slightest trouble since I first used your remedy. I am well known in Cleveland and have advertised Pyramid Pile Cure extensively here. I take pleasure in doing so, as it saved me from an operation, which I always dreaded, and you are assigned themselves to the situation with never a thought that there is any help in sight for them."

Testimony like this should convince the most skeptical, that Pyramid Pile Cure not only cures, but cures to stay cured. It is in the form of a suppository; can be applied in the privacy of the home, directly to the parts affected, and does it quickly and painlessly.

Druggists sell this famous remedy for fifty cents a package, and we urge all sufferers to buy a package now and give it a trial to-night. Accept no substitutes. Write Pyramid Drug Co., Marshall, Mich., for their little book on the cause and cure of Piles, which is sent free for the asking.

PEMBERTON, PRICE AND COMPANY.

That's Parisian; and Paris suggests new styles. We supply 'em—in dry goods.

The coming season will show unusual changes in styles, and never have more attractive fabrics been offered.

We Show the Exclusive Things.

The newest Spring Fabrics include beautiful mixture effects, quite unlike those worn last season; new Aeolian weaves—ideal for spring costumes and skirts; Mohairs and Brilliantines in entirely new effects.

We have a splendid line.

Have You Seen 'Em?

Among so many smart things it is hard to select, but here goes:
"GIANT" Negligee Shirts, for Men and Boys.
Boys', in colors, 12½ to 14 sizes, all at 50c.
MEN'S, in white alone, all sizes, two values, 50c. and 50c.
IMPERIAL LONG CLOTH, 12 yards in piece, at \$1.25, instead of \$1.50.
DOUBLE WARP HERCULES CLOTH, 36 inches, value, 15c. The very ideal for Skirts.

Opened to-day for your spring needs.
MEN'S SILK Four-in-Hand, and Club Ties, extra long, value 25c.
Ladies' Embroidered End Ties, all valued at the one thing, 25c.

BLACK GOODS—Don't know why, but it's a hobby with us. We have the kind the other fellows don't have. That's the exclusive patterns in Sicilians and Brilliantine you must see. The confidence of the people is our best asset.

THE Where Style and Taste Meet.
STORE Three Hundred and Nine
OF East Broad Street.
VALUE.

The Attack on Friday.

(By Associated Press.)

CHE POO, March 1.—An official dispatch says that the Japanese renewed the attack on Port Arthur on the morning of February 25th. The fleet kept beyond the range of all but the most powerful land batteries. The engagement lasted one hour, the Japanese then retiring. Their loss is unknown. The Russian cruiser Ashkani was disabled and one gun dismounted and two men injured.

At low water on February 25th the Russians discovered a Japanese torpedo boat which had been sunk on the shore of the outer harbor. They also found five unexploded torpedoes.

Port Arthur was quiet yesterday.

Wounded Engineers.

(By Associated Press.)

NAGASAKI, JAPAN, March 1.—Seven wounded engineers arrived at Sasebo yesterday from Seoul, where they were taken from the Japanese torpedo boat destroyed.

JAPAN WILL BUILD ROAD.

(By Associated Press.)

One to be Constructed From Seoul to Wiju for Military Purposes.

(By Associated Press.)
TOKIO, March 1.—According to the stipulations of the peace treaty, the Japanese minister at Seoul has notified the Korean government that the building of a railroad from Seoul to Wiju for military use will be commenced forthwith. Engineers and surveyors have already left Seoul.

May Abandon South Manchuria.

(By Associated Press.)

ST. PETERSBURG, March 1.—A copy of the Daily Vostok, which has just arrived here, contains a significant argument in favor of Russia abandoning South Manchuria, and retaining the portion of the province, which the paper contends, naturally belongs to the Amur region.

Return to Vladivostok.

(By Associated Press.)

VLADIVOSTOK, March 1.—Certain Russian newspaper correspondents and residents of Vladivostok, who left here a short time ago, have returned. They say the situation in the conditions of living at Nikolai and Harbin to be less favorable than here.

JAPS AT ICHIO-YANG.

(By Associated Press.)

Occupy the Korean Town and Are Fortifying Its Walls.

Russians Are Near.

(By Associated Press.)

LIAO-YANG, MANCHURIA, March 1.—The Japanese have occupied Ichio-Yang, Korea, and are now fortifying the walls of the town. This was the objective point of General Mishchenko, who with a detachment of mounted Cossacks, as announced yesterday, had reached Kusan, Korea, and was expected to arrive at Ichio-Yang yesterday. A detachment of Russian troops is in the neighborhood of Ichio-Yang. The Koreans are averse to giving the Russians information regarding the movements of the Japanese.

General Staff and Regiment.

(By Associated Press.)

TOKIO, March 1.—The general staff and a regiment of the guards left Japan to-day for a port on the west coast of Korea, probably Chemulpo.

Searching for Contrabands.

(By Associated Press.)

PORT SAID, EGYPT, March 1.—The Russian torpedo boat destroyers which arrived here to-day have already left in the direction of Algiers. It is rumored that they intend to search for vessels bearing contraband of war in the Mediterranean. The Russian cruiser Aurora will follow them.

Inulnerable to Bullets.

(By Associated Press.)

ST. PETERSBURG, March 1.—Mail advices from Vladivostok say that five hundred Chinese brigades are terrorizing

Russians Gathering.

(By Associated Press.)

Small Detachments at Chong-Ju and Other Places—Americans at Ping Yang.

(By Associated Press.)

SEUL, KOREA, March 1.—Advices from the north report that 1,400 Russians are at Chong-Ju, 600 at Kusan, and 600 at Anju. These forces are probably only feelers sent out to locate the position of the Japanese.

Movements of Generals.

(By Associated Press.)

ST. PETERSBURG, March 1.—General Kuropatkin has returned to St. Petersburg from where he went to take leave of his family. His departure for the front remains fixed for March 11th. Vice-Admiral Makarov expected to reach Port Arthur March 11th.

THE VICKSBURG INCIDENT.

(By Associated Press.)

Statement of Commander Marshall Calculated to Clear Up Situation.

(By Associated Press.)

ST. PETERSBURG, March 1.—All the papers here print prominently this morning, without comment, Commander Marshall's report of the Vicksburg incident. The report, which is his not assigned to him, is a vindication of his position in the protest of other naval commanders against the action of the Japanese. These statements are in line with the long-standing traditional friendship between the United States and Japan.

WAS NOT FOR PEACE.

(By Associated Press.)

Japanese Minister Declares That While Thus Professing Russia Was Preparing for War.

(By Associated Press.)

WASHINGTON, March 1.—The Japanese minister to-day gave an authorized statement to the government relative to Russian allegations that Japan was guilty of breaches of international law in not declaring war and of treachery in attacking Russia, who was bent on peace. The statement says: "Russia, while delaying negotiations, extended her naval and military preparations, increasing her Far Eastern fleet by nineteen vessels and augmenting her forces by 40,000 men, besides fortifying strategic points. The statement says:

SECOND ATTEMPT AT POISONING

(Special to The Times-Dispatch.)

SALISBURY, N. C., March 1.—The family of Mr. H. H. Sells, of Rowan county, six of whom were dangerously poisoned last week, were again the victims of a second attempted poisoning on Saturday night. With one exception the members of the family have recovered, it is learned, sufficient to be of use to the family. Mrs. Sells' condition is extremely critical, and she is not expected to live many days, while the other sufferers are in more or less danger. It is now certain that an enemy of the household is seeking to exterminate the family, though no arrests have as yet been made, owing to a lack of sufficient evidence to convict.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—An important conference, lasting more than an hour, occurred to-day between Secretary Hay and Count Cassini, the Russian ambassador. The growing feeling in Russia against Americans, and the continued attacks of certain parts of the American press against Russia, was the main subject discussed.

Count Cassini and Secretary Hay

Confer as to Unfriendly Criticisms of the Press.

(By Associated Press.)

Count Cassini also informally inquired about the report that the Commercial Cable Company had applied for landing privileges at Guam for a cable from Russia to Japan. He was assured by Mr. Hay that this government at present was considering no such application.

IS' BECOMING SERIOUS.

(By Associated Press.)

WASHINGTON, D. C., March 1.—The tone of many American newspapers, is beginning to take a very painful direction in their influences to the United States, and in my opinion it is in the interest of both countries that some measures shall be taken to check this before it is too late.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

WINNERS IN THE CUT-UP PICTURE PUZZLE CONTEST.

First Prize—WALTER H. HOOD, 1227 Floyd Avenue.
Second Prize—MISS HAZELLE SHACKELFORD, 2706 East Franklin Street.
Third Prize—MISS LOUISE FRISCHKORN, 102 East Main Street.

In accordance with the terms of the Cut-Up Picture Puzzle Contest, which was published on the want ad. page of The Times-Dispatch last Sunday, the contest was closed yesterday afternoon at 4 o'clock and the prizes duly awarded. The solution of the puzzle is the name of a well-known and very popular citizen and city official—J. TAYLOR STRATTON. The prizes were carefully awarded and the winners are announced above. Their theatre tickets were mailed to them last night.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—An important conference, lasting more than an hour, occurred to-day between Secretary Hay and Count Cassini, the Russian ambassador. The growing feeling in Russia against Americans, and the continued attacks of certain parts of the American press against Russia, was the main subject discussed.

Count Cassini and Secretary Hay

Confer as to Unfriendly Criticisms of the Press.

(By Associated Press.)

Count Cassini also informally inquired about the report that the Commercial Cable Company had applied for landing privileges at Guam for a cable from Russia to Japan. He was assured by Mr. Hay that this government at present was considering no such application.

IS' BECOMING SERIOUS.

(By Associated Press.)

WASHINGTON, D. C., March 1.—The tone of many American newspapers, is beginning to take a very painful direction in their influences to the United States, and in my opinion it is in the interest of both countries that some measures shall be taken to check this before it is too late.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

THE BUILDERS' LOST MONEY

(By Associated Press.)

WASHINGTON, D. C., March 1.—The Committee on Claims is now engaged in considering the bill introduced by Representative Powers, of Massachusetts, for the relief of certain builders of torpedo boats for the government, and who lost money on the contracts. The bill provides that the contractors shall be paid the actual cost of the construction of the vessels instead of the contract price. The bill has been paid in every case, and the builders who lost money want now to have the difference paid them. The bill will not be reported for some days, but the friends of the measure are hopeful of a favorable report. It is likely that there will also be a minority report from the committee, in which opposition will be manifested to the payment of the claims.

THOUSANDS HAVE KIDNEY TROUBLE AND DON'T KNOW IT



To Prove what Swamp-Root, the Great Kidney Remedy, Will Do for YOU, Every Reader of The Times-Dispatch May Have a Sample Bottle Sent Free by Mail.

Weak and unhealthy kidneys are responsible for more sickness and suffering than any other disease, therefore, when through neglect or other causes, kidney trouble is permitted to continue fatal results are sure to follow.

Your other organs may need attention—but your kidneys most because they do most and need attention first.

If you are sick or "feel badly," begin taking Dr. Kilmer's Swamp-Root, the great kidney, liver and bladder remedy, because as soon as your kidneys begin to get better they will help all the other organs to health. A trial will convince anyone.

The mild and immediate effect of Swamp-Root, the great kidney and bladder remedy, is soon realized. It stands the highest for its wonderful cures of the most distressing cases. Swamp-Root will set your whole system right, and the best proof of this is a trial.

COTTAGE ST., MELROSE, MASS.

Dear Sir:

"Ever since I was in the Army I had more or less kidney trouble, and within the past year it became so severe and complicated that I suffered everything and was much alarmed. I saw an advertisement for Swamp-Root and wrote asking for advice. I began the use of the medicine and noted a decided improvement after taking Swamp-Root only a short time.

"I continued its use and am thankful to say that I am entirely cured and strong. In fact, feeling you, for my complete recovery and recommending Swamp-Root to all sufferers, I am,

"J. C. RICHARDSON."

You may have a sample bottle of this famous kidney remedy, Swamp-Root, sent free by mail, postpaid, by which you may test its virtues for such disorders as kidney, bladder and uric acid diseases, poor digestion, being obliged to pass your water frequently night and day, smarting or irritation in passing, brick-dust, or sediment in the urine, headache, backache, lame back, dizziness, sleeplessness, nervousness, heart disturbance due to bad kidney trouble, skin eruptions from impure blood, rheumatism, diabetes, bloating, irritability, worn-out feeling, lack of ambition, loss of flesh, sallow complexion or Bright's disease.

If your water, when allowed to remain undisturbed in a glass or bottle for twenty-four hours, forms a sediment or settles or has a cloudy appearance, it is evidence that your kidneys and bladder need immediate attention.

Swamp-Root is the great discovery of Dr. Kilmer, the eminent kidney, liver and bladder specialist. Hospitals use it with wonderful success in both slight and severe cases. Doctors recommend it to their patients and use it in their own families, because they recognize it as Swamp-Root, the greatest and most successful remedy.

Swamp-Root is pleasant to take and is for sale at drug stores the world over in bottles of two sizes and two prices—fifty cents and one dollar. Remember the name, Swamp-Root, the great kidney, liver and bladder remedy, and the address, Binghamton, N. Y., on every bottle.